

Howard M. Heneson, P.A.

Howard M. Heneson, Esq.

810 Gleneagles Court
Suite 301
Towson, Maryland 21286
www.heneson@bankruptcymd.com

Office 410-494-8388
Fax 410-494-8389
Toll Free 866-494-8388

September 17, 2008

David B. Irwin, Esq.
Irwin Green & Dexter LLP
301 W. Pennsylvania Avenue
Towson, Maryland 21204-4415

Re: Brian Davis
/ Tax Payer ID 214-72-5389

David
Dear Mr. Irwin:

My client, Brian Davis, has asked that I write to you regarding his engagement of me to help cooperate with the Internal Revenue Service to resolve outstanding tax liabilities. I have been engaged to undertake an Offer In Compromise, representing all of his outstanding liabilities, including those years not filed as well as the amended 2006 and current 2007 returns. Mr. Davis is obtaining copies of all of the relevant documents and soon as they are in hand we will undertake the preparation of the appropriate offer.

Thank you for your cooperation. Please keep me posted on the developments in the United States District Court.

Cordially,
Howard M. Heneson, P.A.



Howard M. Heneson

HMH/lfr
cc: Mr. Brian Davis
brian@mainlineembroidery.com